## CLAIMS

What is claimed is:

1. A universal abrasive sheet for use with alternative sanding or polishing machines having platents with different configurations, comprising:

a sheet material being provided with a first configuration adapted to be used with a first platent configuration and having first segments defining regions of weakened material, wherein said sheet material is adapted to be separated along said first segments to change a configuration of said body portion sheet material to correspond with a second differently configured platent.

2. The abrasive sheet according to claim 1, wherein said sheet material further comprises second segments defining regions of weakened material, wherein said sheet material is adapted to be separated along said second segments to change a configuration of said body portion to correspond with a third differently configured platent.

- 3. The abrasive sheet according to claim 1, wherein said sheet material includes a body portion and a tip portion, said body portion and tip portion having varying configurations defined by second and third segments defining regions of weakened material, wherein said sheet material is adapted to be separated along said second segments to separate a first tip portion, having a first tip configuration, from a first body portion having a first body configuration and said sheet material is adapted to be selectively separated along said third segments to separate a second tip portion, having a second tip configuration different from said first tip configuration, from a second body portion having a second body configuration different from said first body configuration.
- 4. The abrasive sheet according to claim 3, wherein said first and second tip configurations have different sizes.
- 5. The abrasive sheet according to claim 3, wherein said first and second tip configurations have different shapes.

- 6. The abrasive sheet according to claim 1, wherein said sheet material includes a body portion and a tip portion separated by a second segment defining regions of weakened material, said sheet material further including at least one replacement tip portion extending from one of said body portion and said tip portion and defined by a third segment defining regions of weakened material and adapted to be separated along said third segment for removing said replacement tip portion from said one of said body portion and said tip portion.
- 7. The abrasive sheet according to claim 1, wherein said sheet material includes a body portion and a tip portion separated by a second segment defining regions of weakened material wherein said tip portion can be separated from the body portion, turned through an angle and re-positioned adjacent the body portion to change a working point of said tip portion.
- 8. The abrasive sheet according to claim 7, wherein said tip portion has at least one side which, when said tip portion is in position adjacent said body portion, complements at least one corresponding side of said body portion to produce an iron-shaped sheet.
- 9. The abrasive sheet according to claim 1, wherein said first configuration of said sheet material is iron-shaped.

- 10. The abrasive sheet according to claim 1, further comprising attachment means for attaching one face of said sheet material to a platent.
- 11. The abrasive sheet according to claim 10, wherein said attachment means includes hooks or eyes of a hook–and-loop fastening system.
- 12. The abrasive sheet according to claim 10, further comprising an abrasive material disposed on a second face of said sheet material.
- 13. The abrasive sheet according to claim 1, wherein said sheet material includes a body portion and a tip portion separated by a second segment of weakened material wherein said tip portion can be separated from the body portion, said tip portion having four sides.
- 14. The abrasive sheet according to claim 1, wherein said sheet material includes a body portion and a tip portion separated by a second segment defining regions of weakened material wherein said tip portion can be separated from the body portion, said tip portion having three sides.
- 15. The abrasive sheet according to claim 1, wherein said regions of weakened material include a score line drawn on said sheet material.

- 16. The abrasive sheet according to claim 1, wherein said regions of weakened material include perforations.
- 17. A universal abrasive sheet for use with alternative sanding or polishing machines having platents with different configurations, comprising:

a sheet material being provided with a first configuration adapted to be used with a first platent configuration and having first marking segments, wherein said sheet material is adapted to be separated along said first marking segments to change a configuration of said body portion sheet material to correspond with a second differently configured platent.

18. The abrasive sheet according to claim 17, wherein said sheet material further comprises second marking segments, wherein said sheet material is adapted to be separated along said second marking segments to change a configuration of said body portion to correspond with a third differently configured platent.

- 19. The abrasive sheet according to claim 17, wherein said sheet material includes a body portion and a tip portion, said body portion and tip portion having varying configurations defined by second and third marking segments, wherein said sheet material is adapted to be separated along said second marking segments to separate a first tip portion, having a first tip configuration, from a first body portion having a first body configuration and said sheet material is adapted to be selectively separated along said third marking segments to separate a second tip portion, having a second tip configuration different from said first tip configuration, from a second body portion having a second body configuration different from said first body configuration.
- 20. The abrasive sheet according to claim 17, wherein said marking segments are drawn on said sheet material.